UNITED NATIONS **A**

General Assembly

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A/RES/46/183
10 February 1992

Forty-sixth session
Agenda item 104

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/46/792)]

46/183. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the year ended 31 December 1990, the financial reports and audited financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 1/ the United Nations Institute for Training and Research, 2/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 3/ and the related reports and audit opinions of the Board of Auditors, 4/ as well as the interim reports of the Board of Auditors for the first year of the biennium 1990-1991 on the United Nations Development Programme, 5/ the United Nations Population Fund 6/

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 5C (A/46/5/Add.3).

2/ Ibid., Supplement No. 5D (A/46/5/Add.4).

3/ Ibid., Supplement No. 5E (A/46/5/Add.5).

4/ Ibid., Supplement No. 5C (A/46/5/Add.3), sects. II and III; ibid., Supplement No. 5D (A/46/5/Add.4), sects. II and III; and ibid., Supplement No. 5E (A/46/5/Add.5), sects. I and II.

5/ A/46/5/Add.1.

6/ A/46/5/Add.7.

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and the International Trade Centre, 7/ the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors, 8/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 9/

Recognizing the progress made in the implementation of General Assembly resolution 45/235 of 21 December 1990,

Noting with appreciation the steps taken by the executive heads and governing bodies of the United Nations organizations and programmes to give appropriate consideration and attention to the audit reports,

Taking into consideration the views expressed by delegations, the Board of Auditors, the Advisory Committee and representatives of the United Nations organizations and programmes during the debate in the Fifth Committee on this item, 10/ and the widely expressed support for measures to improve the efficiency, management, financial accountability and budgetary control of the United Nations organizations and programmes concerned,

1. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

2. Endorses all the recommendations and observations of the Advisory Committee on Administrative and Budgetary Questions and approves all of the recommendations and observations of the Board of Auditors in which the Advisory Committee has concurred, subject to the provisions of the present resolution and taking into account the views expressed by Member States in the Fifth Committee;

3. Requests the Board of Auditors and the Advisory Committee to continue to cover, in their review of organizations and programmes, including peace-keeping operations, the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and related administrative and management aspects in accordance with regulation 12.5 of the Financial Regulations of the United Nations and to recommend measures, as appropriate, to strengthen financial and management controls and to standardize the financial reporting of the organizations;

4. Recommends that all future reports of the Board of Auditors continue to include separate sections that contain a summary of recommendations for corrective action to be taken by the United Nations organizations and programmes concerned, with an indication of relative urgency;

5. Requests the Secretary-General and the executive heads of agencies to submit to the General Assembly at its forty-seventh session a timetable for remedial action on the recommendations by the Board of Auditors referred to in paragraph 4 above;

7/ A/46/5.

8/ A/46/298, annex.

9/ A/46/510.

10/ See A/C.5/46/SR. 3-5, 7, 8, 22, 39 and 44, and corrigendum.

6. Encourages the Board of Auditors to carry out its audits in a comprehensive manner in response to paragraph 13 of General Assembly resolution 44/183 of 19 December 1989 and to paragraph 23 of Assembly resolution 45/235;

7. Invites the Board of Auditors to continue the practice of issuing a special report for United Nations organizations audited on a biennial basis during the first year of each biennium, through the Advisory Committee, if in the opinion of the Board there are matters that need to be brought to the attention of the governing bodies and/or the General Assembly;

8. Requests the Board of Auditors to ensure regular audit coverage of all extrabudgetary expenditures, including the various trust funds managed by the Secretary-General or the executive heads of United Nations organizations and programmes;

9. Invites the governing bodies of organizations and programmes for which audited financial statements or interim reports have been considered by the General Assembly to ensure that full consideration is given to the reports of the Board of Auditors and the Advisory Committee and the comments made thereon in the Fifth Committee with a view to taking appropriate remedial measures;

10. Welcomes the review of the Board of Auditors of the liquidity positions of United Nations organizations, and requests the Board to conduct a further review, bearing in mind that the information should be presented in a standardized format;

11. Recommends that the Board of Auditors continue to submit to the General Assembly a concise document summarizing its principal findings, conclusions and recommendations of common interest, classified by audit area and, where appropriate, identifying the audited organization;

12. Urges the United Nations Development Programme and United Nations organizations designated as executing agencies of the Programme expeditiously to conclude standard basic executing agencies agreements and to ensure that these agreements, including existing agreements, provide for appropriate accountability with regard to Programme funds;

13. Expresses its concern about continued qualified opinions by the Board of Auditors on the financial statements of the United Nations Development Programme and the United Nations Population Fund;

14. Requests the Governing Council of the United Nations Development Programme to require the executive heads of the Programme and the United Nations Population Fund:

(a) To intensify vigorously their efforts to correct or improve the conditions that gave rise to the qualification of audit opinions of the Board of Auditors;

(b) To issue and implement comprehensive and specific guidelines in order to delineate appropriately programme expenditure, programme support and administrative expenditures;

15. Requests the Administrator of the United Nations Development Programme to take appropriate measures to improve budget management and to ensure the timely completion of projects executed by the Office for Project

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Services and to report thereon to the General Assembly at its forty-seventh session, through the Governing Council of the Programme;

16. Endorses the recommendations of the Board of Auditors and the Advisory Committee with regard to the administrative system of the International Trade Centre, and requests the Secretary-General and the Executive Director of the Centre to reach agreement on suitable administrative arrangements by the end of 1991, and requests the Secretary-General to report thereon to the General Assembly at its forty-seventh session;

17. Urges the Secretary-General and the executive heads of United Nations organizations and programmes:

(a) To submit to the General Assembly at its forty-seventh session, through their respective governing bodies, detailed progress reports on steps taken to implement previous recommendations of the Board of Auditors and the related recommendations of the Advisory Committee and to explain if any of those recommendations have not yet been implemented, and requests the Board and the Advisory Committee to evaluate the efficacy of those measures, and to report thereon to the Assembly at its forty-seventh session;

(b) To report to the General Assembly at its forty-seventh session, through their respective governing bodies, on the implementation of effective measures to facilitate reporting by staff members on a confidential basis with due regard to considerations of privacy, of any inappropriate use of the resources of a United Nations organization or programme;

(c) To implement stringent inventory controls on non-expendable property;

(d) To institute without delay more effective control on the payment of all allowances and benefits to staff members and to report on the progress achieved in this regard to the General Assembly at its forty-seventh session, through their respective governing bodies;

18. Draws the attention of the Secretary-General and the executive heads of the United Nations organizations and programmes to paragraph 3 of the annex to the Financial Regulations of the United Nations regarding the provision of information which is classified as confidential;

19. Reaffirms the importance of strict compliance with financial regulations and rules on the subject of unliquidated obligations;

20. Requests the Secretary-General to submit to the General Assembly at its forty-seventh session, in the light of his experience in implementing the new budget process and in the context of the views expressed by delegations, and of the observations and recommendations of the Board of Auditors, 11/ and the Advisory Committee, 12/ and the problems referred to in the report of the Secretary-General, 13/ particularly in paragraph 12, a report concerning the way in which year-end obligations relating to expenditures on equipment and multi-year obligations should be dealt with;

11/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 5 and corrigenda (A/45/5), vol. I and Corrs.1 and 2, paras. 63-67.

12/ A/46/601.

13/ A/46/404.

21. Expresses its appreciation to the Secretary-General for the steps taken to eliminate abuses in the payment of income tax reimbursements, and requests him to continue efforts to recover outstanding excess income tax reimbursements and report thereon to the General Assembly at its forty-seventh session, and requests the executive heads of other organizations and programmes to do the same;

22. Requests the Board of Auditors to ensure regular audit coverage of the accounts of the various peace-keeping and special missions;

23. Requests the executive heads of the United Nations organizations and programmes to ensure that expenditures do not exceed the level of funds provided under allotments, in accordance with the financial rules.

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RESOLUTIONS ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/46/807 and Corr.1)]

46/184. Programme budget for the biennium 1990-1991

A

FINAL BUDGET APPROPRIATIONS FOR THE BIENNIUM 1990-1991

The General Assembly

Resolves that, for the biennium 1990-1991, the amount of 2,134,072,100 United States dollars appropriated by its resolution 45/252 A of 21 December 1990 shall be increased by 33,902,400 dollars as follows:

Section		Amount appropriated by resolution 45/252 A	Increase or (decrease)	Final appropriation
		(United States dollars)		
	PART I. Overall policy-making, direction and coordination			
1.	Overall policy-making, direction and coordination	75 972 300	2 610 000	78 582 300
	TOTAL, PART I	75 972 300	2 610 000	78 582 300
	PART II. Political and Security Council affairs; peace-keeping activities			
2A.	Political and Security Council affairs; peace-keeping activities	91 172 200	4 894 300	96 066 500
2B.	Disarmament affairs activities	12 346 600	(389 100)	11 957 500
2C.	Office for Ocean Affairs and the Law of the Sea	8 372 300	(685 400)	7 686 900
	TOTAL, PART II	111 891 100	3 819 800	115 710 900
	PART III. Political affairs, trusteeship and decolonization			
3.	Political affairs, trusteeship and decolonization	24 762 800	(1 541 400)	23 221 400
	TOTAL, PART III	24 762 800	(1 541 400)	23 221 400
	PART IV. Economic, social and humanitarian activities			
4.	Policy-making organs (economic and social activities)	9 320 400	(335 100)	8 985 300
5A.	Office of the Director-General for Development and International Economic Cooperation	4 912 400	164 700	5 077 100
5B.	Regional Commissions New York Office	889 700	53 400	943 100
6.	Department of International Economic and Social Affairs	49 231 400	(1 602 700)	47 628 700
7.	Department of Technical Cooperation for Development	24 983 200	325 400	25 308 600
8.	Activities on global social development issues	11 611 600	166 400	11 778 000
9.	Transnational corporations	11 649 200	401 500	12 050 700
10.	Economic Commission for Europe	37 657 100	(227 200)	37 429 900
11.	Economic and Social Commission for Asia and the Pacific	41 295 900	1 175 600	42 471 500

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	Amount appropriated by resolution 45/252 A	Increase or (decrease)	Final appropriation
	(United States dollars)		
Section			
12. Economic Commission for Latin America and the Caribbean	57 305 900	(2 650 100)	54 655 800
13. Economic Commission for Africa	59 307 100	1 160 900	60 468 000
14. Economic and Social Commission for Western Asia	43 938 000	1 201 600	45 139 600
15. United Nations Conference on Trade and Development	84 381 200	(37 700)	84 343 500
16. International Trade Centre	16 855 700	(1 018 100)	15 837 600
17. Centre for Science and Technology for Development	4 490 900	(180 800)	4 310 100
18. United Nations Environment Programme	11 576 200	211 000	11 787 200
19. United Nations Centre for Human Settlements (Habitat) ...	10 611 700	(260 600)	10 351 100
20. International drug control	10 540 000	(546 000)	9 994 000
21. Office of the United Nations High Commissioner for Refugees	38 860 300	805 400	39 665 700
22. Office of the United Nations Disaster Relief Coordinator	7 315 800	109 600	7 425 400
23. Human rights	19 044 200	695 300	19 739 500
24. Regular programme of technical cooperation	37 503 900	(671 200)	36 832 700
TOTAL, PART IV	593 281 600	(1 059 700)	592 223 100
PART V. International justice and law			
25. International Court of Justice ..	14 749 000	1 500 300	16 249 300
26. Legal activities	19 977 700	(921 400)	19 056 300
TOTAL, PART V	34 726 700	578 900	35 305 600
PART VI. Public information			
27. Public information	91 771 500	833 300	92 604 800
TOTAL, PART VI	91 771 500	833 300	92 604 800
PART VII. Common support services			
28. Administration and management	434 020 900	4 689 400	438 710 300
29. Conference and library services ..	384 343 200	4 022 800	388 366 000
TOTAL, PART VII	818 364 100	8 712 200	827 076 300
PART IX. Staff assessment			
31. Staff assessment	310 460 500	19 977 400	330 437 900
TOTAL, PART IX	310 460 500	19 977 400	330 437 900

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Section	Amount appropriated by resolution 45/252 A	Increase or (decrease)	Final appropriation
	(United States dollars)		
PART X. Capital expenditures			
32. Construction, alteration, improvement and major maintenance of premises	72 841 300	(29 100)	72 812 200
TOTAL, PART X	72 841 300	(29 100)	72 812 200
GRAND TOTAL	2 134 072 100	33 902 400	2 167 974 500

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B

FINAL INCOME ESTIMATES FOR THE BIENNIUM 1990-1991

The General Assembly

Resolves that, for the biennium 1990-1991, the estimates of income in the amount of 381,753,800 United States dollars approved by its resolution 45/252 B of 21 December 1990 shall be increased by 18,902,400 dollars as follows:

Income section	Amount approved by resolution 45/252 B	Increase or (decrease)	Final income estimates
	(United States dollars)		
PART I. Income from staff assessment			
1. Income from staff assessment.....	315 433 500	19 741 100	335 174 600
TOTAL, PART I	315 433 500	19 741 100	335 174 600
PART II. Other income			
2. General income	59 425 300	(3 982 900)	55 442 400
3. Revenue-producing activities	6 895 000	3 144 200	10 039 200
TOTAL, PART II	66 320 300	(838 700)	65 481 600
GRAND TOTAL	381 753 800	18 902 400	400 656 200

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NET APPROPRIATIONS FOR THE BIENNIUM 1990-1991

The General Assembly

Resolves that for the biennium 1990-1991:

1. The net requirements resulting from the amounts approved in its resolutions 45/252 A and B of 21 December 1990 shall be increased by a net amount of 15 million United States dollars as follows:

	Amount approved by resolutions 45/252 A and B	Increase or (decrease)	Final estimates
	(United States dollars)		
Expenditure	2 134 072 100	33 902 400	2 167 974 500
Income	381 753 800	18 902 400	400 656 200
Net requirements	1 752 318 300	15 000 000	1 767 318 300

2. In addition to the appropriations approved under paragraph 1 above, a net amount of up to 13,867,100 dollars may, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, be committed in respect of the regular budget for the biennium 1990-1991; the amount so committed shall be apportioned among Member States in accordance with the scale of assessments for the year 1992 1/ and reported in the financial statements for the biennium 1990-1991. On this basis the General Assembly will consider and approve final appropriations and estimates of income for the biennium 1990-1991 at the earliest opportunity in 1992 on an ex post facto basis.

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1/ See resolution 46/221 A.